

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-24/25  
Record Request Response

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**Record Request No.: DTE-RR-9**

How are the amortization periods derived in the attachment to DTE 7-32?

**Response:**

The amortization periods noted on Attachment DTE 7-32 are derived as follows:

DTE 99-118 Proceeding	84 month amortization period was determined by the DTE in 99-118.
Technology Systems	60 month amortization period was determined by estimated useful life of systems.
Customer Information System Development	73 month amortization period was determined by original estimated useful life of 120 months (when asset was included in deferred debit account) less 47 months amortized prior to transfer to plant.
Internet Website	55 month amortization period was determined by original estimated useful life of 60 months (when asset was included in deferred debit account) less 5 months amortized prior to transfer to plant.
Load Reporting System	60 month amortization period was determined by estimated useful life after recovery of asset was disallowed through SOS reconciliation model.

Please refer to Record Request DTE-RR-4 for further discussion of amortization periods.

**Person Responsible:** Mark H. Collin